

**ABSTRACT OF THE DISCLOSURE**

An improved material packaging system includes a plurality of nested liners removably attached to each other to form a unitary liner structure and a receptacle having a circumferential attachment lip for detachably securing said unitary liner structure to said receptacle. The unitary liner structure has an elastic attachment device for detachably securing the unitary liner structure to the receptacle attachment device by expanding the elastic attachment device circumferentially, fitting the elastic attachment device over the attachment lip and into a position below the attachment lip, and releasing the elastic attachment device to permit the elastic attachment device to compressibly mate with the receptacle below the attachment lip. Each of the liners has a pull grip for gripping the liner to remove the liner from the unitary liner structure and perforations disposed between the pull grip and the elastic attachment device for tearing the liner when a tearing force is applied thereto.

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